IN THE CLAIMS:

1.   (Currently Amended): ~~A method of~~ A computer readable product embodied on computer readable media readable by a computing device for classifying an asset as a capital asset or an expensed asset, said product comprising computer executable instructions for ~~said method comprising the steps of~~:

(1) assigning with respect to each of a plurality of machine types an average value of models of said machine type;

(2) selecting a minimum capitalization value;

(3) receiving data signifying the acquisition of an asset;

(4) determining a machine type of said acquired asset;

(5) correlating said machine type of said acquired asset to said average value assigned to said machine type in step (1); and

(6) if said average value for said machine type of said acquired asset is greater than or equal to said minimum capitalization value, classifying said asset as a capital asset and, if said average value for said machine type of said acquired asset is less than said minimum capitalization value, classifying said asset as an expensed asset.

2.   (Currently Amended): The ~~method~~ computer program product of claim 1 wherein ~~step~~ the instructions corresponding to item (1) comprises, for each machine type, computer executable instructions for ~~the steps of~~:

(1.1) determining all models of said of said machine type;

(1.2) determining a value of each of said models of said machine type;

(1.3) calculating an average value of said models of said machine type.

3.   (Currently Amended): The ~~method~~ computer program product of claim 1 wherein ~~step~~ the instructions corresponding to item (1.3) comprises instructions for weighting said value of each model equally in said average calculation.

4.   (Currently Amended): The ~~method~~ computer program product of claim 1 wherein ~~step~~ the instructions corresponding to item (1.3) comprises weighting said value of each model as a function of predicted purchasing trends of models of said machine type in said average calculation.

5.   (Currently Amended): The ~~method~~ computer program product of claim 2 wherein said value of said models are derived from the manufacturer's suggested retail price of said model.

6.   (Currently Amended): The ~~method~~ computer program product of claim 2 wherein said value of said models are derived from the manufacturer's base manufacturing cost for said model.

7.   (Currently Amended): The ~~method~~ computer program product of claim 2 wherein ~~step~~ the instructions corresponding to item (1.2) comprises determining said values as of a predetermined date.

3

8.   (Currently Amended): The ~~method~~ <u>computer program product</u> of claim 7

wherein said predetermined date is the date of commercial release of said machine

type.

9.   (Original): A computer readable product embodied on computer readable

media readable by a computing device for classifying an asset as a capital asset or an

expensed asset, said product comprising computer executable instructions for:

(1) assigning with respect to each of a plurality of machine types an average

value of models of said machine type;

(2) storing said average values correlated with corresponding machine types in a

first computer memory;

(3) storing a minimum capitalization value in a second computer memory;

(4) receiving purchase order data identifying the acquisition of an asset;

(5) reading a machine type field of said purchase order data;

(6) finding in said first memory said average value corresponding to said machine

type in said machine type field of said purchase order data; and

(7) comparing said average value found in step (6) to said minimum capitalization

value and, if said average value for said machine type of said acquired asset is greater

than or equal to said minimum capitalization value, classifying said asset as a capital

asset and, if said average value for said machine type of said acquired asset is less

than said minimum capitalization value, classifying said asset as an expensed asset.

10. (Original): The computer program product of claim 9 wherein step (4) comprises receiving a data stream containing said purchase orders.

11. (Original): The computer program product of claim 10 wherein step (5) comprises reading said machine type out of a data field in said purchase order.

12. (Original): The method of claim 11 wherein step (1) comprises, for each machine type, the steps of:

(1.1) determining all models of said of said machine type;

(1.2) determining a value of each of said models of said machine type;

(1.3) calculating an average value of said models of said machine type.

13. (Original): The method of claim 12 wherein step (1.3) comprises weighting said value of each model equally in said average calculation.

14. (Original): The method of claim 12 wherein step (1.3) comprises weighting said value of each model as a function of predicted purchasing trends of models of said machine type in said average calculation.

15. (Original): The method of claim 12 wherein said value of said models are derived from the manufacturer's suggested retail price of said model.

16.   (Original): The method of claim 12 wherein said value of said models are

derived from the manufacturer's base manufacturing cost for said model.